

1 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
2 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
3 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect  
4 the provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L.  
5 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of  
6 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
7 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
8 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
9 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
10 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the  
11 same time as for federal purposes.

12 **\*-0302/4.4\* SECTION 1266.** 71.01 (6) (m) of the statutes is amended to read:

13 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
14 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
15 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
16 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
18 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
19 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,  
20 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
21 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding  
22 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding  
23 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
24 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
25 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203,

**SECTION 1266**

1 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
2 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
3 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
4 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
5 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
6 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
7 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
8 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
9 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
10 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109  
11 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of  
12 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
13 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at  
14 the same time as for federal purposes. Amendments to the federal Internal Revenue  
15 Code enacted after December 31, 1997, do not apply to this paragraph with respect  
16 to taxable years beginning after December 31, 1997, and before January 1, 1999,  
17 except that changes to the Internal Revenue Code made by P.L. 105-178, P.L.  
18 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections  
19 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
20 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.  
21 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
22 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
23 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes  
24 that indirectly affect the provisions applicable to this subchapter made by P.L.  
25 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,

1 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
2 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
3 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
4 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
5 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
6 apply for Wisconsin purposes at the same time as for federal purposes.

7       \*-0302/4.5\* SECTION 1267. 71.01 (6) (n) of the statutes is amended to read:

8       71.01 (6) (n) For taxable years that begin after December 31, 1998, and before  
9 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear  
10 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
11 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
13 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
14 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
15 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
16 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
17 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.  
18 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
19 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
20 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
21 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,  
22 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
23 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
24 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
25 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),

## SECTION 1267

1 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
2 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
3 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
4 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
5 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding  
6 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
7 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
8 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin  
9 purposes at the same time as for federal purposes. Amendments to the federal  
10 Internal Revenue Code enacted after December 31, 1998, do not apply to this  
11 paragraph with respect to taxable years beginning after December 31, 1998, and  
12 before January 1, 2000, except that changes to the Internal Revenue Code made by  
13 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
14 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,  
15 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.  
16 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
17 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
18 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes  
19 that indirectly affect the provisions applicable to this subchapter made by P.L.  
20 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
21 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
22 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.  
23 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
24 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,

1 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for  
2 Wisconsin purposes at the same time as for federal purposes.

3 **\*-0302/4.6\* SECTION 1268.** 71.01 (6) (o) of the statutes is amended to read:

4 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
5 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
6 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
7 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
9 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
10 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
11 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
12 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
13 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
14 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
15 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
16 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
17 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514,  
18 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
19 P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104,  
20 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
21 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
22 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
23 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
24 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
25 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of

1 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
2 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of  
3 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
4 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
5 section 109 of P.L. 108-121, P.L. 108-218, 108-311, excluding sections 306, 307, 308,  
6 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,  
7 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for  
8 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
9 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this  
10 paragraph with respect to taxable years beginning after December 31, 1999, and  
11 before January 1, 2003, except that changes to the Internal Revenue Code made by  
12 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
13 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
14 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.  
15 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding  
16 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
17 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
18 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,  
19 and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable  
20 to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
21 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
22 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
23 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
24 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
25 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,

1     308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
2     244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same  
3     time as for federal purposes.

4             **\*-0302/4.7\* SECTION 1269.** 71.01 (6) (p) of the statutes is amended to read:

5             71.01 (6) (p) For taxable years that begin after December 31, 2002, and before  
6     January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear  
7     decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
8     Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
9     104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
10    (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
11    104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
12    431 of P.L. 107-16, and section 101 of P.L. 107-147, and as amended by P.L. 108-27,  
13    excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
14    109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
15    108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
16    (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,  
17    and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.  
18    100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.  
19    101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
20    102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
21    (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
22    103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
23    (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
24    105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
25    106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,

1 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
2 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L.  
3 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding  
4 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
5 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
6 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
7 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
8 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at the  
9 same time as for federal purposes. Amendments to the federal Internal Revenue  
10 Code enacted after December 31, 2002, do not apply to this paragraph with respect  
11 to taxable years beginning after December 31, 2002, and before January 1, 2004,  
12 except that changes to the Internal Revenue Code made by P.L. 108-27, excluding  
13 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
14 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
15 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
16 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
17 of P.L. 108-357, and changes that indirectly affect the provisions applicable to this  
18 subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27,  
19 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section  
20 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections  
21 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections  
22 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes  
23 at the same time as for federal purposes.

24 \*-0302/4.8\* SECTION 1270. 71.01 (6) (q) of the statutes is created to read:



1           71.01 (6) (q) For taxable years that begin after December 31, 2003, and  
2 before January 1, 2005, for natural persons and fiduciaries, except fiduciaries of  
3 nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means  
4 the federal Internal Revenue Code as amended to December 31, 2003, excluding  
5 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
6 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
7 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.  
8 106-573, section 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106,  
9 201, and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L.  
10 108-173, and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
11 sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
12 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and P.L. 108-476,  
13 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
14 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
15 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
16 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171  
17 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465,  
18 P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204  
19 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33,  
20 P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170,  
21 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
22 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
23 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L.  
24 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
25 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of

1 P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203,  
2 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of  
3 P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
4 910 of P.L. 108-357, and P.L. 108-476. The Internal Revenue Code applies for  
5 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
6 federal Internal Revenue Code enacted after December 31, 2003, do not apply to  
7 this paragraph with respect to taxable years beginning after December 31, 2003,  
8 and before January 1, 2005, except that changes to the Internal Revenue Code  
9 made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
10 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
11 244, 336, 337, 909, and 910 of P.L. 108-357, and P.L. 108-476, and changes that  
12 indirectly affect the provisions applicable to this subchapter made by P.L.  
13 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
14 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
15 909, and 910 of P.L. 108-357, and P.L. 108-476, apply for Wisconsin purposes at  
16 the same time as for federal purposes.

17 **\*-0302/4.9\* SECTION 1271.** 71.01 (6) (r) of the statutes is created to read:

18 71.01 (6) (r) For taxable years that begin after December 31, 2004, for natural  
19 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
20 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
21 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
22 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
23 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
24 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
25 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L.

1 108-27, section 1201 of P.L. 108-173, sections 306, 308, 401, and 403 (a) of P.L.  
2 108-311, and sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as  
3 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
4 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
5 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
6 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
7 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
8 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
9 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
10 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
11 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
12 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
13 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
14 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
15 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
16 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 401, and 403 (a)  
17 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
18 910 of P.L. 108-357, and P.L. 108-476. The Internal Revenue Code applies for  
19 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
20 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this  
21 paragraph with respect to taxable years beginning after December 31, 2004.

22 **\*-1656/3.3\* SECTION 1272.** 71.01 (8g) of the statutes is amended to read:

23 71.01 (8g) "Member" does not include a member of a limited liability company  
24 treated as a corporation under s. 71.22 ~~(1)~~ (1k).

25 **\*-1656/3.4\* SECTION 1273.** 71.01 (8m) of the statutes is amended to read:

1           71.01 (8m) “Partner” does not include a partner of a publicly traded  
2 partnership treated as a corporation under s. 71.22 (~~1~~) (1k).

3           \*~~1656/3.5~~\* SECTION 1274. 71.01 (10g) of the statutes is created to read:

4           71.01 (10g) For purposes of s. 71.04 (7) (df), (dg), and (dh), “state” means a state  
5 of the United States, the District of Columbia, the commonwealth of Puerto Rico, or  
6 any territory or possession of the United States, unless the context requires that  
7 “state” means only the state of Wisconsin.

8           \*~~1656/3.6~~\* SECTION 1275. 71.03 (1) of the statutes is amended to read:

9           71.03 (1) DEFINITION. In this section, “gross income” means all income, from  
10 whatever source derived and in whatever form realized, whether in money, property  
11 or services, which is not exempt from Wisconsin income taxes. “Gross income”  
12 includes, but is not limited to, the following items: compensation for services,  
13 including salaries, wages and fees, commissions and similar items; gross income  
14 derived from business; interest; rents; royalties; dividends; alimony and separate  
15 maintenance payments; annuities; income from life insurance and endowment  
16 contracts; pensions; income from discharge of indebtedness; distributive shares of  
17 partnership gross income except distributive shares of the income of publicly traded  
18 partnerships treated as corporations under s. 71.22 (~~1~~) (1k); distributive shares of  
19 limited liability company gross income except distributive shares of the income of  
20 limited liability companies treated as corporations under s. 71.22 (~~1~~) (1k); income in  
21 respect of a decedent; and income from an interest in an estate or trust. “Gross  
22 income” from a business or farm consists of the total gross receipts without reduction  
23 for cost of goods sold, expenses or any other amounts. The gross rental amounts  
24 received from rental properties are included in gross income without reduction for  
25 expenses or any other amounts. “Gross income” from the sale of securities, property

1 or other assets consists of the gross selling price without reduction for the cost of the  
2 assets, expenses of sale or any other amounts. "Gross income" from an annuity,  
3 retirement plan or profit sharing plan consists of the gross amount received without  
4 reduction for the employee's contribution to the annuity or plan.

5 **\*-1656/3.7\* SECTION 1276.** 71.04 (7) (d) of the statutes is repealed.

6 **\*-1656/3.8\* SECTION 1277.** 71.04 (7) (db) of the statutes is created to read:

7 71.04 (7) (db) Gross receipts from the lease, rental, or licensing of real property  
8 owned by the taxpayer and the sublease of real property are in this state if the real  
9 property is located in this state.

10 **\*-1656/3.9\* SECTION 1278.** 71.04 (7) (dd) of the statutes is created to read:

11 71.04 (7) (dd) 1. Except as provided in subd. 2., gross receipts from the lease,  
12 rental, or licensing of tangible personal property owned by the taxpayer and the  
13 sublease of tangible personal property are in this state if the property is located in  
14 this state during the entire period of lease, rental, licensing, sublease, or other use.  
15 If the property is used in and outside this state during the period of lease, rental,  
16 licensing, or sublease, gross receipts are in this state to the extent that the property  
17 is used in this state. The proportion of use in this state is determined by multiplying  
18 the gross receipts from the lease, rental, licensing, sublease, or other use of the  
19 property by a fraction having as a numerator the amount of time the property was  
20 used in this state in the taxable year and having as a denominator the total time the  
21 property was used in all states having jurisdiction to impose an income tax on the  
22 taxpayer in the taxable year.

23 2. Gross receipts from the lease, rental, or licensing of moving property,  
24 including motor vehicles, rolling stock, aircraft, vessels, or mobile equipment, owned  
25 by the taxpayer and the sublease of moving property are in this state to the extent

1 that the property is used in this state. The proportion of use of moving property in  
2 this state is determined as follows:

3 a. The proportion of use of a motor vehicle or rolling stock in this state is  
4 determined by multiplying the gross receipts from the lease, rental, licensing, or  
5 sublease of the motor vehicle or rolling stock by a fraction having as a numerator the  
6 number of miles traveled within this state by the motor vehicle or rolling stock while  
7 leased, rented, licensed, or subleased in the taxable year and having as a  
8 denominator the total number of miles traveled by the motor vehicle or rolling stock  
9 while leased, rented, licensed, or subleased in the taxable year.

10 b. The proportion of use of an aircraft in this state is determined by multiplying  
11 the gross receipts from the lease, rental, licensing, or sublease of the aircraft by a  
12 fraction having as a numerator the number of takeoffs and landings of the aircraft  
13 in this state while leased, rented, licensed, or subleased in the taxable year and  
14 having as a denominator the total number of takeoffs and landings of the aircraft  
15 while leased, rented, licensed, or subleased in the taxable year.

16 c. The proportion of use of a vessel or mobile equipment in this state is  
17 determined by multiplying the gross receipts from the lease, rental, licensing, or  
18 sublease of the vessel or mobile equipment by a fraction having as a numerator the  
19 number of days that the vessel or mobile equipment is in this state while leased,  
20 rented, licensed, or subleased in the taxable year and having as a denominator the  
21 total number of days that the vessel or mobile equipment is leased, rented, licensed,  
22 or subleased in the taxable year.

23 d. If the taxpayer is unable to determine the use of moving property under subd.  
24 2. a., b., or c. while the property is leased, rented, licensed, or subleased in the taxable  
25 year, the moving property is conclusively deemed to be used in the state in which the

1 property is located at the time that the lessee, renter, licensee, or sublessee takes  
2 possession of the property in the taxable year.

3 **\*-1656/3.10\* SECTION 1279.** 71.04 (7) (df) of the statutes is created to read:

4 71.04 (7) (df) 1. Gross receipts from the use of computer software are in this  
5 state if the purchaser or licensee uses the computer software at a location in this  
6 state.

7 2. Computer software is used at a location in this state if the purchaser or  
8 licensee uses the computer software in the regular course of business operations in  
9 this state, for personal use in this state, or if the purchaser or licensee is an individual  
10 whose domicile is in this state. If the purchaser or licensee uses the computer  
11 software in more than one state, the gross receipts shall be divided among those  
12 states having jurisdiction to impose an income tax on the taxpayer in proportion to  
13 the use of the computer software in those states. To determine computer software  
14 use in this state, the department may consider the number of users in each state  
15 where the computer software is used, the number of site licenses or workstations in  
16 this state, and any other factors that reflect the use of computer software in this  
17 state.

18 3. If the taxpayer is not subject to income tax in the state in which the gross  
19 receipts are considered received under this paragraph, but the taxpayer's  
20 commercial domicile is in this state, 50 percent of those gross receipts shall be  
21 included in the numerator of the sales factor.

22 **\*-1656/3.11\* SECTION 1280.** 71.04 (7) (dg) of the statutes is created to read:

23 71.04 (7) (dg) 1. Gross royalties and other gross receipts received for the sale  
24 or use of intangible property, including, but not limited to, patents, copyrights,  
25 trademarks, trade names, service names, franchises, licenses, plans, specifications,

1 blueprints, processes, techniques, formulas, designs, layouts, patterns, drawings,  
2 manuals, technical know-how, contracts, and customer lists, are in this state if the  
3 user, purchaser, or licensee uses the intangible property at a location in this state.

4 2. Intangible property is used at a location in this state if the user, purchaser,  
5 or licensee uses the property in the operation of a trade or business at a location in  
6 this state, for personal use in this state, or if the user, purchaser, or licensee is an  
7 individual whose domicile is in this state. If the user, purchaser, or licensee uses the  
8 intangible property in more than one state, the gross royalties and other gross  
9 receipts from the sale or use of the intangible property shall be divided among those  
10 states having jurisdiction to impose an income tax on the taxpayer in proportion to  
11 the use of the intangible property in those states. To determine intangible property  
12 use in this state, the department may consider the number of licensed sites in each  
13 state, the volume of property manufactured, produced, or sold at locations in this  
14 state, or any other factors that reflect the use of the intangible property in this state.

15 3. If the taxpayer is not subject to income tax in the state in which the gross  
16 royalties or other gross receipts are considered received under this paragraph, but  
17 the taxpayer's commercial domicile is in this state, 50 percent of those gross royalties  
18 or other gross receipts shall be included in the numerator of the sales factor.

19 **\*-1656/3.12\* SECTION 1281.** 71.04 (7) (dh) of the statutes is created to read:

20 71.04 (7) (dh) 1. Gross receipts from services are in this state if the purchaser  
21 of the service received the benefit of the service in this state.

22 2. The benefit of a service is received in this state if any of the following applies:

23 a. The service relates to real property that is located in this state.



1           b. The service relates to tangible personal property that is located in this state  
2           at the time that the service is received or tangible personal property that is delivered  
3           directly or indirectly to customers in this state.

4           c. The service is provided to an individual who is physically present in this state  
5           at the time that the service is received.

6           d. The service is provided to a person engaged in a trade or business in this state  
7           and relates to that person's business in this state.

8           3. If the purchaser of a service receives the benefit of a service in more than one  
9           state, the gross receipts from the performance of the service are included in the  
10          numerator of the sales factor according to the portion of the service received in this  
11          state.

12          4. If the taxpayer is not subject to income tax in the state in which the benefit  
13          of the service is received, the benefit of the service is received in this state to the  
14          extent that the taxpayer's employees or representatives performed services from a  
15          location in this state. Fifty percent of the taxpayer's receipts that are considered  
16          received in this state under this paragraph shall be included in the numerator of the  
17          sales factor.

18          \***-1656/3.13\* SECTION 1282.** 71.04 (7) (dm) of the statutes is created to read:

19          71.04 (7) (dm) If the income from sales, other than sales of tangible personal  
20          property, properly assignable to this state cannot be ascertained with reasonable  
21          certainty by the methods under pars. (db), (dd), (df), (dg), and (dh), the department  
22          may promulgate rules that specify how the income shall be apportioned.

23          \***-1656/3.14\* SECTION 1283.** 71.04 (7) (e) 12. of the statutes is created to read:

24          71.04 (7) (e) 12. Gross receipts from the sale, licensing, or use of intangible  
25          property in the ordinary course of the taxpayer's trade or business.

1           **\*-1656/3.15\* SECTION 1284.** 71.04 (7) (f) 5. of the statutes is amended to read:

2           71.04 (7) (f) 5. ~~Proceeds~~ Notwithstanding any other provision of this  
3 subsection, proceeds and gain or loss from the redemption of securities.

4           **\*-1656/3.16\* SECTION 1285.** 71.04 (7) (f) 7. of the statutes is amended to read:

5           71.04 (7) (f) 7. Gross receipts and gain or loss from the sale of intangible assets,  
6 except those under par. (e) 1. and 12.

7           **\*-1656/3.17\* SECTION 1286.** 71.04 (7) (f) 9. of the statutes is amended to read:

8           71.04 (7) (f) 9. ~~Gross~~ Notwithstanding any other provision of this subsection,  
9 gross receipts and gain or loss from the sale or exchange of securities.

10           **\*-1510/2.30\* SECTION 1287.** 71.05 (6) (b) 28. (intro.) of the statutes is amended  
11 to read:

12           71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses for  
13 a student who is the claimant or who is the claimant's child and the claimant's  
14 dependent who is claimed under section 151 (c) of the Internal Revenue Code, to  
15 attend any university, college, technical college or a school approved under s. ~~45.54~~  
16 38.50, that is located in Wisconsin or to attend a public vocational school or public  
17 institution of higher education in Minnesota under the Minnesota-Wisconsin  
18 reciprocity agreement under s. 39.47, calculated as follows:

19           **\*-1659/1.1\* SECTION 1288.** 71.05 (6) (b) 28. a. of the statutes is amended to  
20 read:

21           71.05 (6) (b) 28. a. An amount equal to not more than ~~\$3,000~~ \$5,100, or twice  
22 the average amount charged by the board of regents of the University of Wisconsin  
23 System at 4-year institutions for resident undergraduate academic fees for the most  
24 recent fall semester, as determined by the board of regents by September 1 of that  
25 semester, whichever is greater, per student for each year to which the claim relates.

1           \*–0302/4.10\* SECTION 1289. 71.05 (22) (f) 4. a. of the statutes is amended to  
2 read:

3           71.05 (22) (f) 4. a. For taxable years beginning after December 31, 1997, in the  
4 case of a taxpayer with respect to whom a deduction exemption under s. 71.07 (8) sub.  
5 (23) (b) 2. is allowable to another person, the Wisconsin standard deduction shall be  
6 the lesser of the amount under subd. 4. b. or one of the amounts calculated under  
7 subd. 4. c., whichever amount under subd. 4. c. is greater.

8           \*–0302/4.11\* SECTION 1290. 71.05 (22) (g) of the statutes is amended to read:

9           71.05 (22) (g) *Nonresidents.* With respect to nonresident natural persons  
10 deriving income from property located, business transacted or personal or  
11 professional services performed in this state, including natural persons changing  
12 their domicile into or from this state, the Wisconsin standard deduction and itemized  
13 deductions are based on federal adjusted gross income, and as provided in par. (f) 4.,  
14 and are limited by such fraction of that amount as Wisconsin adjusted gross income  
15 is of federal adjusted gross income. In this paragraph, for married persons filing  
16 separately “adjusted gross income” means the separate adjusted gross income of  
17 each spouse, and for married persons filing jointly “adjusted gross income” means the  
18 total adjusted gross income of both spouses.

19           \*–0302/4.12\* SECTION 1291. 71.05 (22) (h) of the statutes is amended to read:

20           71.05 (22) (h) *Part-year residents.* If a person and that person’s spouse are not  
21 both domiciled in this state during the entire taxable year, the Wisconsin standard  
22 deduction or itemized deduction on a joint return is determined by multiplying the  
23 Wisconsin standard deduction or itemized deduction, each calculated on the basis of  
24 federal adjusted gross income, and as provided in par. (f) 4., by a fraction the  
25 numerator of which is their joint Wisconsin adjusted gross income and the

denominator of which is their joint federal adjusted gross income. For a married person who is not domiciled in this state for the entire taxable year and who files a separate return, the Wisconsin standard deduction and itemized deduction are determined under par. (g).

**\*-0404/4.108\* SECTION 1292.** 71.07 (2dd) (a) 1. of the statutes is amended to read:

71.07 (2dd) (a) 1. "Day care center benefits" means benefits provided at a day care facility that is licensed under s. 48.65 or 48.69 49.98 or 49.99 and that for compensation provides care for at least 6 children or benefits provided at a facility for persons who are physically or mentally incapable of caring for themselves.

**\*-0402/5.1\* SECTION 1293.** 71.07 (2di) (b) 1. of the statutes is repealed.

**\*-0402/8\*SECTION 1294.** 71.07 (2dL) (c) 1. of the statutes is repealed.

**\*-0403/2\*SECTION 1295.** 71.07 (2dL) (c) 2. of the statutes is renumbered 71.07 (2dL) (c).

**\*-0403/2\*SECTION 1296.** 71.07 (2dL) (d) of the statutes is amended to read:

71.07 (2dL) (d) Except as provided in par. (c) 2., the carry-over provisions of s. 71.28 (4) (e) and (f) as they relate to the credit under s. 71.28 (4) relate to the credit under this subsection and apply as if the development zone continued to exist.

**\*-0402/5.2\* SECTION 1297.** 71.07 (2dm) (hm) of the statutes is amended to read:

71.07 (2dm) (hm) ~~Credits claimed~~ A claimant may claim the credit under this subsection, including any credits carried over, ~~may be offset only~~ against the amount of the tax otherwise due under this subchapter ~~attributable to income from the business operations of the claimant in the development zone; except that a claimant in a development zone under s. 560.795 (1) (e) may offset credits, including any~~

1 ~~credits carried over, against the amount of the tax otherwise due under this~~  
2 ~~subchapter attributable to all of the claimant's income; and against the tax~~  
3 ~~attributable to income from directly related business operations of the claimant.~~

4 \***-1656/3.18\* SECTION 1298.** 71.07 (2dr) (a) of the statutes is amended to read:

5 71.07 (2dr) (a) *Credit.* Any person may credit against taxes otherwise due  
6 under this chapter an amount equal to 5% of the amount obtained by subtracting  
7 from the person's qualified research expenses, as defined in section 41 of the internal  
8 revenue code, except that "qualified research expenses" include only expenses  
9 incurred by the claimant in a development zone under subch. VI of ch. 560, except  
10 that a taxpayer may elect the alternative computation under section 41 (c) (4) of the  
11 Internal Revenue Code and that election applies until the department permits its  
12 revocation and except that "qualified research expenses" do not include  
13 compensation used in computing the credit under sub. (2dj) nor research expenses  
14 incurred before the claimant is certified for tax benefits under s. 560.765 (3), the  
15 person's base amount, as defined in section 41 (c) of the internal revenue code, in a  
16 development zone, except that gross receipts used in calculating the base amount  
17 means gross receipts from sales attributable to Wisconsin under s. 71.04 (7) (b) 1. and  
18 2. ~~and (d), (db), (dd), (df), (dg), (dh), and (dm)~~ and research expenses used in  
19 calculating the base amount include research expenses incurred before the claimant  
20 is certified for tax benefits under s. 560.765 (3), in a development zone, if the claimant  
21 submits with the claimant's return a copy of the claimant's certification for tax  
22 benefits under s. 560.765 (3) and a statement from the department of commerce  
23 verifying the claimant's qualified research expenses for research conducted  
24 exclusively in a development zone. The rules under s. 73.03 (35) apply to the credit  
25 under this paragraph. The rules under sub. (2di) (f) and (g), as they apply to the

1 credit under that subsection, apply to claims under this paragraph. Section 41 (h)  
2 of the internal revenue code does not apply to the credit under this paragraph.

3 \*-0403/2.1\* SECTION 1299. 71.07 (2dx) (a) 5. of the statutes is amended to read:

4 71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides  
5 in an empowerment zone, or an enterprise community, that the U.S. government  
6 designates area designated by the federal government as an economic revitalization  
7 area, a person who is employed in an unsubsidized job but meets the eligibility  
8 requirements under s. 49.145 (2) and (3) for a Wisconsin ~~works~~ Works employment  
9 position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a  
10 person who is eligible for child care assistance under s. 49.155, a person who is a  
11 vocational rehabilitation referral, an economically disadvantaged youth, an  
12 economically disadvantaged veteran, a supplemental security income recipient, a  
13 general assistance recipient, an economically disadvantaged ex-convict, a qualified  
14 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as  
15 defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified  
16 in the manner under sub. (2dj) (am) 3. by a designated local agency, as defined in sub.  
17 (2dj) (am) 2.

18 \*-0402/5.3\* SECTION 1300. 71.07 (2dx) (b) (intro.) of the statutes is amended  
19 to read:

20 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and  
21 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person  
22 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3),  
23 560.797 (4) or 560.798 (3), any person may claim as a credit against the taxes imposed  
24 on the person's income from the person's business activities in a development zone  
25 otherwise due under this chapter the following amounts:

1           \***-0335/2.3\* SECTION 1301.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

2           71.07 (2dx) (b) 2. The amount determined by multiplying the amount  
3           determined under s. 560.785 (1) (b) by the number of full-time jobs created in a  
4           development zone and filled by a member of a targeted group and by then subtracting  
5           the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
6           under s. 49.147 (3) (d) 5. for those jobs.

7           \***-0335/2.4\* SECTION 1302.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

8           71.07 (2dx) (b) 3. The amount determined by multiplying the amount  
9           determined under s. 560.785 (1) (c) by the number of full-time jobs created in a  
10          development zone and not filled by a member of a targeted group and by then  
11          subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and  
12          reimbursements paid under s. 49.147 (3) (d) 5. for those jobs.

13          \***-0335/2.5\* SECTION 1303.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

14          71.07 (2dx) (b) 4. The amount determined by multiplying the amount  
15          determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as  
16          provided in the rules under s. 560.785, excluding jobs for which a credit has been  
17          claimed under sub. (2dj), in an enterprise development zone under s. 560.797 and for  
18          which significant capital investment was made and by then subtracting the  
19          subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
20          under s. 49.147 (3) (d) 5. for those jobs.

21          \***-0335/2.6\* SECTION 1304.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

22          71.07 (2dx) (b) 5. The amount determined by multiplying the amount  
23          determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as  
24          provided in the rules under s. 560.785, excluding jobs for which a credit has been  
25          claimed under sub. (2dj), in a development zone and not filled by a member of a

1 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or  
2 the subsidies and reimbursements paid under s. 49.147 (3) (d) 5. for those jobs.

3       \*–1656/3.19\* SECTION 1305. 71.07 (3m) (a) 1. b. of the statutes is amended to  
4 read:

5       71.07 (3m) (a) 1. b. For partnerships except publicly traded partnerships  
6 treated as corporations under s. 71.22 ~~(1)~~ (1k), or limited liability companies, except  
7 limited liability companies treated as corporations under s. 71.22 ~~(1)~~ (1k), “claimant”  
8 means each individual partner or member.

9       \*–1245/2.1\* SECTION 1306. 71.07 (3n) (title) of the statutes is amended to read:

10       71.07 (3n) (title) DAIRY LIVESTOCK FARM INVESTMENT CREDIT.

11       \*–1245/2.2\* SECTION 1307. 71.07 (3n) (a) 1m. of the statutes is repealed.

12       \*–1245/2.3\* SECTION 1308. 71.07 (3n) (a) 1n. of the statutes is created to read:

13       71.07 (3n) (a) 1n. “Livestock” means domestic animals used in this state in the  
14 production of food, fiber, or other animal products and includes bovine animals,  
15 swine, poultry, fish, sheep, and goats. “Livestock” does not include equine animals,  
16 deer, ratites, camelidae, or mink.

17       \*–1245/2.4\* SECTION 1309. 71.07 (3n) (a) 1p. of the statutes is repealed.

18       \*–1245/2.5\* SECTION 1310. 71.07 (3n) (a) 2. (intro.) of the statutes is amended  
19 to read:

20       71.07 (3n) (a) 2. (intro.) “Dairy “Livestock farm modernization or expansion”  
21 means the construction, the improvement, or the acquisition of buildings or facilities,  
22 or the acquisition of equipment, for ~~dairy animal~~ livestock housing, livestock  
23 confinement, ~~animal~~ livestock feeding, milk production, or waste management,  
24 including the following, if used exclusively related to ~~dairy animals~~ livestock:

25       \*–1245/2.6\* SECTION 1311. 71.07 (3n) (b) of the statutes is amended to read:



1           71.07 (3n) (b) Subject to the limitations provided in this subsection, for taxable  
2 years that begin after December 31, 2003, and before January 1, 2010, a claimant  
3 may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an amount  
4 equal to 10% of the amount the claimant paid in the taxable year for dairy livestock  
5 farm modernization or expansion related to the operation of the claimant's dairy  
6 livestock farm.

7           \*~~1656/3.20~~\* SECTION 1312. 71.07 (10) of the statutes is amended to read:

8           71.07 (10) CREDITS NOT ALLOWED. The credits under s. 71.28 (4) and (5) may not  
9 be claimed by partners, including partners of a publicly traded partnership treated  
10 as a corporation under s. 71.22 (~~4~~) (1k), members of a limited liability company,  
11 including members of a limited liability company treated as a corporation under s.  
12 77.22 (~~4~~) (1k), or shareholders of a tax-option corporation.

13           \*~~0371/5.2~~\* SECTION 1313. 71.10 (5g) of the statutes is created to read:

14           71.10 (5g) VETERANS TRUST FUND DONATIONS. (a) *Definitions*. In this subsection:

- 15           1. "Department" means the department of revenue.  
16           2. "Veterans trust fund" means the fund under s. 25.36.

17           (b) *Voluntary payments*. 1. 'Designation on return.' Every individual filing an  
18 income tax return who has a tax liability or is entitled to a tax refund may designate  
19 on the return any amount of additional payment or any amount of a refund due that  
20 individual as a veterans trust fund donation.

21           2. 'Designation added to tax owed.' If the individual owes any tax, the  
22 individual shall remit in full the tax due and the amount designated on the return  
23 as a veterans trust fund donation when the individual files a tax return.

24           3. 'Designation deducted from refund.' Except as provided in par. (d), if the  
25 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80

1 (3) and (3m), the department of revenue shall deduct the amount designated on the  
2 return as a veterans trust fund donation from the amount of the refund.

3 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails  
4 to remit an amount equal to or in excess of the total of the actual tax due, after error  
5 corrections, and the amount designated on the return as a veterans trust fund  
6 donation:

7 1. The department shall reduce the designation for the veterans trust fund to  
8 reflect the amount remitted in excess of the actual tax due, after error corrections,  
9 if the individual remitted an amount in excess of the actual tax due, after error  
10 corrections, but less than the total of the actual tax due, after error corrections, and  
11 the amount originally designated on the return as a veterans trust fund donation.

12 2. The designation for the veterans trust fund donation is void if the individual  
13 remitted an amount equal to or less than the actual tax due, after error corrections.

14 (d) *Errors; insufficient refund.* If an individual is owed a refund which does not  
15 equal or exceed the amount designated on the return as a veterans trust fund  
16 donation, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error  
17 corrections, the department shall reduce the designation for the veterans trust fund  
18 donation to reflect the actual amount of the refund that the individual is otherwise  
19 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error  
20 corrections.

21 (e) *Conditions.* If an individual places any conditions on a designation for the  
22 veterans trust fund donation, the designation is void.

23 (f) *Void designation.* If a designation for the veterans trust fund donation is  
24 void, the department shall disregard the designation and determine amounts due,  
25 owed, refunded, and received without regard to the void designation.

1           (g) *Tax return.* The secretary of revenue shall provide a place for the  
2           designations under this subsection on the individual income tax return.

3           (h) *Certification of amounts.* Annually, on or before September 15, the  
4           secretary of revenue shall certify to the department of veterans affairs, the  
5           department of administration, and the state treasurer:

6           1. The total amount of the administrative costs, including data processing  
7           costs, incurred by the department in administering this subsection during the  
8           previous fiscal year.

9           2. The total amount received from all designations for veterans trust fund  
10          donations made by taxpayers during the previous fiscal year.

11          3. The net amount remaining after the administrative costs, including data  
12          processing costs, under subd. 1. are subtracted from the total received under subd.  
13          2.

14          (i) *Appropriations.* From the moneys received from designations for veterans  
15          trust fund donations, an amount equal to the sum of administrative expenses,  
16          including data processing costs, certified under par. (h) 1. shall be deposited into the  
17          general fund and credited to the appropriation account under s. 20.566 (1) (hp), and  
18          the net amount remaining that is certified under par. (h) 3. shall be deposited into  
19          the veterans trust fund and used for veterans programs under s. 25.36 (1).

20          (j) *Amounts subject to refund.* Amounts designated as veterans trust fund  
21          donations under this subsection are not subject to refund to the taxpayer unless the  
22          taxpayer submits information to the satisfaction of the department, within 18  
23          months after the date on which the taxes are due or the date on which the return is  
24          filed, whichever is later, that the amount designated is clearly in error. Any refund

1 granted by the department under this paragraph shall be deducted from the moneys  
2 received under this subsection in the fiscal year for which the refund is certified.

3 \*-0302/4.13\* SECTION 1314. 71.10 (6) (a) of the statutes is amended to read:

4 71.10 (6) (a) *Joint returns.* Persons filing a joint return are jointly and severally  
5 liable for the tax, interest, penalties, fees, additions to tax and additional  
6 assessments under this chapter applicable to the return. ~~A~~ Except as provided in  
7 par. (e), a person shall be relieved of liability in regard to a joint return in the manner  
8 specified in section 6013 (e) 6015 (a) to (d) and (f) of the internal revenue code,  
9 notwithstanding the amount or percentage of the understatement Internal Revenue  
10 Code.

11 \*-0302/4.14\* SECTION 1315. 71.10 (6) (b) of the statutes is amended to read:

12 71.10 (6) (b) *Separate returns.* ~~A~~ Except as provided in par. (e), a spouse filing  
13 a separate return may be relieved of liability for the tax, interest, penalties, fees,  
14 additions to tax and additional assessments under this chapter with regard to  
15 unreported marital property income in the manner specified in section 66 (c) of the  
16 internal revenue code Internal Revenue Code. The department may not apply ch.  
17 766 in assessing a taxpayer with respect to marital property income the taxpayer did  
18 not report if that taxpayer failed to notify the taxpayer's spouse about the amount  
19 and nature of the income before the due date, including extensions, for filing the  
20 return for the taxable year in which the income was derived. The department shall  
21 include all of that marital property income in the gross income of the taxpayer and  
22 exclude all of that marital property income from the gross income of the taxpayer's  
23 spouse.

24 \*-0302/4.15\* SECTION 1316. 71.10 (6) (e) of the statutes is created to read:

1           71.10 (6) (e) *Application for relief.* A person who seeks relief from liability  
2 under par. (a) or (b) shall apply for relief with the department, on a form prescribed  
3 by the department, within 2 years after the date on which the department first  
4 begins collection activities after the effective date of this paragraph .... [revisor  
5 inserts date].

6           \*~~0302/4.16~~\* **SECTION 1317.** 71.10 (6m) (a) of the statutes is amended to read:

7           71.10 (6m) (a) ~~A~~ Except as provided in par. (c), a formerly married or remarried  
8 person filing a return for a period during which the person was married may be  
9 relieved of liability for the tax, interest, penalties, fees, additions to tax and  
10 additional assessments under this chapter ~~for unreported marital property income~~  
11 from that period as if the person were a spouse under section 66 (c) of the ~~internal~~  
12 ~~revenue code~~ Internal Revenue Code. The department may not apply ch. 766 in  
13 assessing the former spouse of the person with respect to marital property income  
14 that the former spouse did not report if that former spouse failed to notify the person  
15 about the amount and nature of the income before the due date, including extensions,  
16 for filing the return for the taxable year during which the income was derived. The  
17 department shall include all of that marital property income in the gross income of  
18 the former spouse and exclude all of that marital property income from the gross  
19 income of the person.

20           \*~~0302/4.17~~\* **SECTION 1318.** 71.10 (6m) (c) of the statutes is created to read:

21           71.10 (6m) (c) A person who seeks relief from liability under par. (a) shall apply  
22 for relief with the department as provided under sub. (6) (e).

23           \*~~1656/3.21~~\* **SECTION 1319.** 71.195 of the statutes is amended to read:

24           **71.195 Definition.** In this subchapter, “partnership” includes limited liability  
25 companies and other entities that are treated as partnerships under the Internal

1 Revenue Code, and “partnership” does not include publicly traded partnerships  
2 treated as corporations under s. 71.22 (1) (1k).

3 \***-1656/3.22\* SECTION 1320.** 71.22 (1) of the statutes is renumbered 71.22 (1k).

4 \***-1656/3.23\* SECTION 1321.** 71.22 (1g) of the statutes is created to read:

5 71.22 (1g) For purposes of s. 71.25 (9) (df), (dg), and (dh), “commercial domicile”  
6 means the location from which a trade or business is principally managed and  
7 directed, based on any factors the department determines are appropriate, including  
8 the location where the greatest number of employees of the trade or business work,  
9 have their office or base of operations, or from which the employees are directed or  
10 controlled.

11 \***-1656/3.24\* SECTION 1322.** 71.22 (1t) of the statutes is created to read:

12 71.22 (1t) For purposes of s. 71.25 (9) (df), (dg), and (dh), “domicile” means an  
13 individual’s true, fixed, and permanent home where the individual intends to remain  
14 permanently and indefinitely and to which, whenever absent, the individual intends  
15 to return, except that no individual may have more than one domicile at any time.

16 \***-0302/4.18\* SECTION 1323.** 71.22 (4) (j) of the statutes is repealed.

17 \***-0302/4.19\* SECTION 1324.** 71.22 (4) (k) of the statutes is repealed.

18 \***-0302/4.20\* SECTION 1325.** 71.22 (4) (L) of the statutes is amended to read:

19 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
20 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
21 December 31, 1996, and before January 1, 1998, means the federal Internal  
22 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and  
23 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
24 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,  
25 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.

1 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
2 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
3 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109  
4 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of  
5 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
6 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this  
7 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)  
8 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
9 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
10 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
11 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
12 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
13 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
14 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
15 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of  
16 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
17 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
18 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
19 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
20 201, 244, 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies  
21 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
22 federal Internal Revenue Code enacted after December 31, 1996, do not apply to this  
23 paragraph with respect to taxable years beginning after December 31, 1996, and  
24 before January 1, 1998, except that changes to the Internal Revenue Code made by  
25 P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554,

1 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
2 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
3 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
4 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
5 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
6 and changes that indirectly affect the provisions applicable to this subchapter made  
7 by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554,  
8 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
9 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
10 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
11 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
12 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
13 apply for Wisconsin purposes at the same time as for federal purposes.

14 \***-0302/4.21\* SECTION 1326.** 71.22 (4) (m) of the statutes is amended to read:

15 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
16 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
17 December 31, 1997, and before January 1, 1999, means the federal Internal  
18 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and  
19 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
20 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
21 and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
22 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
23 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
24 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109  
25 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of



1 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
2 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this  
3 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)  
4 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
5 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
6 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
7 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
8 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
9 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
10 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
11 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,  
12 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
13 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
14 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
15 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
16 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357.

17 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
18 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
19 December 31, 1997, do not apply to this paragraph with respect to taxable years  
20 beginning after December 31, 1997, and before January 1, 1999, except that  
21 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.  
22 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of  
23 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
24 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
25 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,

1 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
2 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect  
3 the provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.  
4 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of  
5 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
6 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
7 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
8 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
9 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the  
10 same time as for federal purposes.

11 **\*-0302/4.22\* SECTION 1327.** 71.22 (4) (n) of the statutes is amended to read:

12 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
13 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
14 December 31, 1998, and before January 1, 2000, means the federal Internal  
15 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and  
16 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
17 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
18 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding  
19 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.  
20 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,  
21 P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121,  
22 P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and  
23 P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L.  
24 108-357, and as indirectly affected in the provisions applicable to this subchapter  
25 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)

(2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1998, do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106–36, P.L. 106–170, P.L.

106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same time as for federal purposes.

**\*-0302/4.23\* SECTION 1328.** 71.22 (4) (o) of the statutes is amended to read:

71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after December 31, 1999, and before January 1, 2003, means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.

1 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
2 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
3 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
4 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
5 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
6 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
7 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
8 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
9 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181,  
10 P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106,  
11 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
12 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
13 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
14 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at the  
15 same time as for federal purposes. Amendments to the federal Internal Revenue  
16 Code enacted after December 31, 1999, do not apply to this paragraph with respect  
17 to taxable years beginning after December 31, 1999, and before January 1, 2003,  
18 except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.  
19 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
20 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
21 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,  
22 P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202  
23 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.  
24 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
25 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,

1 and changes that indirectly affect the provisions applicable to this subchapter made  
2 by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
3 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
4 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.  
5 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding  
6 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
7 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
8 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,  
9 and 910 of P.L. 108-357, apply for Wisconsin purposes at the same time as for federal  
10 purposes.

11 \***-0302/4.24\*** SECTION 1329. 71.22 (4) (p) of the statutes is amended to read:

12 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
13 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
14 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue  
15 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
16 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
17 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
18 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
19 section 101 of P.L. 107-147, and as amended by P.L. 108-27, excluding sections 106,  
20 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
21 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.  
22 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
23 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
24 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
25 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812

(c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2002, do not apply to this paragraph with respect to taxable years beginning after December 31, 2002, and before January 1, 2004, except that changes to the Internal Revenue Code made by P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and changes that indirectly affect the

1 provisions applicable to this subchapter made by P.L. 108-27, excluding sections  
2 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
3 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,  
4 P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and  
5 P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L.  
6 108-357, apply for Wisconsin purposes at the same time as for federal purposes.

7       \***-0302/4.25\*** SECTION 1330. 71.22 (4) (q) of the statutes is created to read:

8       71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
10 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue  
11 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
12 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
14 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section  
15 101 of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 109 of P.L.  
16 108-121, and section 1201 of P.L. 108-173, and as amended by P.L. 108-203, P.L.  
17 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
18 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of  
19 P.L. 108-357, and P.L. 108-476, and as indirectly affected in the provisions  
20 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding  
21 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514  
22 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
23 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.



1 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
4 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
5 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
6 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L.  
7 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
8 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
10 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
11 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and P.L.  
12 108-476. The Internal Revenue Code applies for Wisconsin purposes at the same  
13 time as for federal purposes. Amendments to the federal Internal Revenue Code  
14 enacted after December 31, 2003, do not apply to this paragraph with respect to  
15 taxable years beginning after December 31, 2003, and before January 1, 2005,  
16 except that changes to the Internal Revenue Code made by P.L. 108-203, P.L.  
17 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
18 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of  
19 P.L. 108-357, and P.L. 108-476, and changes that indirectly affect the provisions  
20 applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311,  
21 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
22 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and P.L.  
23 108-476, apply for Wisconsin purposes at the same time as for federal purposes.

24 **\*-0302/4.26\* SECTION 1331.** 71.22 (4) (r) of the statutes is created to read:

71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2004, means the federal Internal Revenue Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

1 excluding sections 306, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding  
2 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476. The  
3 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
4 purposes. Amendments to the federal Internal Revenue Code enacted after  
5 December 31, 2004, do not apply to this paragraph with respect to taxable years  
6 beginning after December 31, 2004.

7 **\*-0302/4.27\* SECTION 1332.** 71.22 (4m) (h) of the statutes is repealed.

8 **\*-0302/4.28\* SECTION 1333.** 71.22 (4m) (i) of the statutes is repealed.

9 **\*-0302/4.29\* SECTION 1334.** 71.22 (4m) (j) of the statutes is amended to read:

10 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before  
11 January 1, 1998, “Internal Revenue Code”, for corporations that are subject to a tax  
12 on unrelated business income under s. 71.26 (1) (a), means the federal Internal  
13 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and  
14 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
15 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188  
16 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.  
17 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16,  
18 excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections  
19 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109  
20 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of  
21 P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and  
22 910 of P.L. 108–357, and as indirectly affected in the provisions applicable to this  
23 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,  
24 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,  
25 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections

1 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
2 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202  
3 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
4 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554,  
5 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431  
6 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
7 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L.  
8 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L.  
9 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357.  
10 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
11 federal purposes. Amendments to the Internal Revenue Code enacted after  
12 December 31, 1996, do not apply to this paragraph with respect to taxable years  
13 beginning after December 31, 1996, and before January 1, 1998, except that  
14 changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L.  
15 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of  
16 P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L.  
17 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L.  
18 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306,  
19 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101,  
20 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and changes that indirectly affect  
21 provisions applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L.  
22 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of  
23 P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L.  
24 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L.  
25 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306,

1 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
2 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the  
3 same time as for federal purposes.

4 \***-0302/4.30\* SECTION 1335.** 71.22 (4m) (k) of the statutes is amended to read:

5 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and  
6 before January 1, 1999, “Internal Revenue Code”, for corporations that are subject  
7 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
8 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
10 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
11 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,  
12 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
13 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding  
14 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding  
15 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
16 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
17 909, and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable  
18 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
19 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
20 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
21 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
22 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
23 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
24 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
25 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,  
2 excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121,  
3 excluding section 109 of P.L. 108-121. P.L. 108-311, excluding sections 306, 307, 308,  
4 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,  
5 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for  
6 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
7 Internal Revenue Code enacted after December 31, 1997, do not apply to this  
8 paragraph with respect to taxable years beginning after December 31, 1997, and  
9 before January 1, 1999, except that changes to the Internal Revenue Code made by  
10 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,  
11 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
12 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
13 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
14 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
15 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
16 and changes that indirectly affect the provisions applicable to this subchapter made  
17 by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,  
18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
19 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
20 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
21 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
22 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
23 apply for Wisconsin purposes at the same time as for federal purposes.

24 \*-0302/4.31\* SECTION 1336. 71.22 (4m) (L) of the statutes is amended to read:

1           71.22 (4m) (L) For taxable years that begin after December 31, 1998, and  
2 before January 1, 2000, "Internal Revenue Code", for corporations that are subject  
3 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
4 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
8 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
9 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
10 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.  
11 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
12 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
13 of P.L. 108-357, and as indirectly affected in the provisions applicable to this  
14 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,  
15 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,  
16 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
18 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
19 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
20 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
21 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
22 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,  
23 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L.  
24 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
25 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,

201, 244, 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 1998, do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same time as for federal purposes.

**\*-0302/4.32\* SECTION 1337.** 71.22 (4m) (m) of the statutes is amended to read:

71.22 (4m) (m) For taxable years that begin after December 31, 1999, and before January 1, 2003, "Internal Revenue Code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203



(d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal

1 purposes. Amendments to the Internal Revenue Code enacted after December 31,  
2 1999, do not apply to this paragraph with respect to taxable years beginning after  
3 December 31, 1999, and before January 1, 2003, except that changes to the Internal  
4 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165  
5 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of  
7 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
8 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
9 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
10 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
11 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect the  
12 provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554,  
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
14 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
15 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
16 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
17 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.  
18 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
19 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
20 apply for Wisconsin purposes at the same time as for federal purposes.

21 \*-0302/4.33\* SECTION 1338. 71.22 (4m) (n) of the statutes is amended to read:

22 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and  
23 before January 1, 2004, "Internal Revenue Code," for corporations that are subject  
24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
25 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,